

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	: Chapter 11
	: :
DELPHI CORPORATION, et al.,	: Case No. 05-44481 (RDD)
	: :
Debtors.	: (Jointly Administered)
	: :
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RESPONSE TO DEBTORS' NINTH OMNIBUS CLAIMS OBJECTION

In response to the Debtor's Ninth Omnibus Claims Objection, Dierker & Associates, P.C. submits the following table and copies of respective invoices:

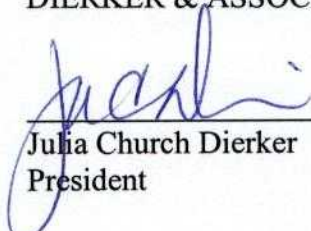
	Response
(i) The title of the claims objection to which the Response is directed	Date filed: <b>5/15/2006</b> ; Claim Number: <b>5857</b> ; Asserted Claim Amount: <b>\$18,308.60</b> ; Basis for Objection: <b>Claims Subject to Modification</b> ; Modified Debtor: <b>05-44554</b> ; Modified Amount: <b>\$18,308.60</b> ; Modified Nature: <b>General Unsecured</b>
(ii) The name of the claimant and a brief description of the basis for the amount of the claim	Name: <b>Dierker and Associates, P.C.</b> ; Basis: <b>Intellectual property legal services were rendered upon request</b>
(iii) A concise statement setting forth the reasons why the claim should not be disallowed and expunged, including, but not limited to, the specific factual and legal bases which you will rely in opposing the claims objection	<b>Dierker &amp; Associates, P.C. rendered legal services to Delphi and paid out-of-pocket expenses (Patent Office filing fees and search fees) on Delphi's behalf, specifically the preparation and filing of patent applications and analyzing the results of searches. This claim should not be expunged, as D&amp;A rendered valuable legal services and paid expenses on behalf of Delphi, for which Delphi is still deriving benefit.</b>
(iv) Documentation sufficient to establish a prima facie right to payment	<b>Copies of the detailed invoices are attached.</b>

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	Response
(v) To the extent that the claim is contingent or fully or partially unliquidated, the amount believed to be allowable of such claim upon liquidation of the claim or occurrence of the contingency	<b>\$18,308.60 (the claim is not contingent or fully or partially unliquidated)</b>
(vi) The address(es) to which the Debtors must reply to the Response	<b>Dierker &amp; Associates, P.C. 3331 West Big Beaver Road Suite 109 Troy, MI 48064-2813</b>

Dierker & Associates, P.C. respectfully requests that the Court enter an order directing payment in its entirety of Claim No. 5857 to Dierker & Associates, P.C.

DIERKER & ASSOCIATES, P.C.



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Julia Church Dierker  
President

Dated: March 14, 2007